

HOUSE BILL No. 1288

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-11.

Synopsis: Refunds after correction of assessment errors. Provides that if a property owner has a reduction in an assessment or taxes due when a county auditor corrects an error found in the tax duplicate, the owner is entitled to a credit on the next tax installment and a refund of any remaining excess without having to file a claim for a refund.

Effective: July 1, 2015.

Smith M

January 13, 2015, read first time and referred to Committee on Ways and Means.



First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-15-11, AS AMENDED BY P.L.141-2009,
2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2015]: Sec. 11. (a) If a review or appeal authorized under this
4 chapter **or a correction of an error under section 12 of this chapter**
5 results in a reduction of the amount of an assessment **or taxes due**, or
6 if the department of local government finance on its own motion
7 reduces an assessment, the taxpayer is entitled to a credit in the amount
8 of any overpayment of tax on the next successive tax installment, if
9 any, due in that year. After the credit is given, the county auditor shall:
10 (1) determine if a further amount is due the taxpayer; and
11 (2) if a further amount is due the taxpayer, notwithstanding
12 IC 5-11-10-1 and IC 36-2-6-2, without a claim or an appropriation
13 being required, pay the amount due the taxpayer.
14 The county auditor shall charge the amount refunded to the taxpayer
15 against the accounts of the various taxing units to which the



1 overpayment has been paid. The county auditor shall notify the county
2 executive of the payment of the amount due.

3 (b) The notice provided under subsection (a) shall be treated as a
4 claim by the taxpayer for the amount due referred to in subsection
5 (a)(2).

